

Name and Current Address _____

EIN/FID Number _____

Check the appropriate box if:

REFUND (An amount must be placed in Line 6B for this return to be considered a valid refund request.) ☐**AMENDED** tax year _____ ☐

Filing Status - check only one

- ☐ Corporation (including S-Corporation)
- ☐ Fiduciary (Trusts and Estates)
- ☐ Partnership/Association

•Did you file a City return last year? ☐ YES ☐ NO•Is this a combined corporation return? ☐ YES ☐ NO•Should your account be inactivated? ☐ YES ☐ NO

If YES, please explain: _____

•City(ies) of Income #1 _____ #2 _____

•Nature of business: _____

•Trade Name: _____

•Local business address if different from mailing address: _____

ATTACH A COPY OF YOUR FEDERAL RETURN INCLUDING ALL
SUPPORTING SCHEDULES TO THE BACK OF THIS RETURN.**Part A TAX CALCULATION**

List by city in which income was earned or services performed. Complete Tax Calculation only to determine your tax. Taxpayers should not complete Tax Calculation until after Schedule X and Schedule Y, if applicable, are completed.

Column A CITY	C O D E	Column B UNINCORPORATED INCOME*	Column C CORPORATE INCOME*	Column D TOTAL NET TAXABLE INCOME	TAX RATE	Column E TAX DUE	Column F TAX REMITTED ON YOUR BEHALF AS A PARTNER	Column G NET TAX DUE
COLUMBUS	01				2.0%			
GROVE CITY	06				2.0%			
GROVEPORT	09				2.0%			
OBETZ	10				2.0%			
CANAL WINCHESTER	11				2.0%			
MARBLE CLIFF	13				2.0%			
BRICE	14				1.0%			
LITHOPOLIS	15				1.0%			
HARRISBURG	16				1.0%			

*Entry in either Column B or Column C cannot be less than zero (see instructions)

1. TOTAL NET TAX DUE (TOTAL OF COLUMN G).....	1	\$	
2. LESS CREDITS FOR <u>DECLARATION PAYMENTS</u> AND <u>OVERPAYMENT FROM PRIOR YEAR RETURN ONLY</u>	2	\$	
3. BALANCE DUE (LINE 1 LESS LINE 2). If Line 2 is greater than Line 1, enter amount (in brackets) here and carry to Line 6.....	3	\$	
4. PENALTY: 10% \$ _____ + INTEREST .50% PER MONTH \$ _____ + LATE FEE \$ _____ = _____ (see instructions) (see instructions) (see instructions)	4	\$	
5. TOTAL AMOUNT DUE (ADD LINES 3 AND 4). NOTE: NO PAYMENT IS DUE IF AMOUNT IS LESS THAN \$1.00.....	5	\$	
6. OVERPAYMENT CLAIMED (IF LINE 2 EXCEEDS LINE 1)	6	\$	
A. Enter the amount from Line 6 you want CREDITED to your next year tax estimate.....	6A	\$	
B. Enter the amount from Line 6 you want REFUNDED (must be greater than \$1.00)	6B	\$	

Part B THESE QUESTIONS MUST BE ANSWEREDA Declaration of Estimated City Tax (Form BR-21) is **REQUIRED** for all business entities.

Date of incorporation or inception _____

Date City business commenced _____

Check whether this return was prepared on cash _____ or accrual _____ basis. Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return? _____ If YES, provide the EIN # _____

If NO, please explain on an attached statement.

Are any employees leased in the year covered by this return? ☐ YES ☐ NO

If YES, please provide the name, address and FID number of the leasing company _____

Gross city wages paid were \$ _____. City tax in the amount of \$ _____ was withheld from wages and paid to _____.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated, and that the figures used are the same as used for Federal income tax purposes, and understands that this information may be released to the I.R.S.

Signature of Taxpayer: _____ Date: _____

Signature of Person Preparing Return: _____ Date: _____

Paid Preparer's SSN or EIN: _____ Phone: _____

See instructions for due date, penalty, interest and late filing fees.

NOTE: DO NOT SEND CASH THROUGH U.S. MAIL

Make checks payable to:

Mail to:

City Treasurer
Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158
- OFFICE USE ONLY -Our web address is: www.columbus-tax.net

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN

1. INCOME PER ATTACHED FEDERAL RETURN (Form 1120, Line 28; Form 1120S, Sch. K, Line 23; Form 1120A, Line 24; or Form 1065, "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990 T, Line 30) OR ATTACHED INCOME STATEMENT \$ _____

2. A. ITEMS NOT DEDUCTIBLE (from Line 4H below) **ADD** _____

B. ITEMS NOT TAXABLE (from Line 5F below)**DEDUCT** _____

C. ENTER EXCESS OF LINE 2A OR 2B \$ _____

D. PARTNERSHIP K-1 INCOME (OR LOSS) (deduct partnership gain, add partnership loss. See BR-25 Schedule E, Column 4) \$ _____

3. ADJUSTED NET INCOME (Line 1 plus or minus Lines 2C and 2D). Enter in Part A or Schedule Y * \$ _____

ITEMS NOT DEDUCTIBLE

4. A. Capital losses deducted \$ _____

B. Expenses attributable to non-taxable income (MINIMUM OF 5% OF LINE 5F †)..

\$ _____

C. Taxes based on income \$ _____

D. Guaranteed payment to partners ♦ (if deducted on income statement) \$ _____

E. Charitable contributions♦ \$ _____

F. Adjustment for specially allocated expense items (see instructions) ♦ \$ _____

G. Other expenses not deductible (explain) \$ _____

H. TOTAL ADDITIONS (enter here and on Line 2A above) \$ _____

ADD

ITEMS NOT TAXABLE

5. A. Capital gains, etc. \$ _____

B. Interest earned or accrued \$ _____

C. Dividends \$ _____

D. Income from patents, etc. \$ _____

E. Other exempt income (explain) \$ _____

F. TOTAL DEDUCTIONS \$ _____

DEDUCT

* Cannot be less than zero

† Minimum not applicable to Partnership/Associations

♦ Partnership/Association only

SCHEDULE Y (BUSINESS ALLOCATION FORMULA)

Use this schedule if engaged in business in more than one city and you do not have books and records which will disclose with reasonable accuracy what portion of the net profits is attributed to that part of the business done within the boundaries of the city or cities involved. Otherwise, attach a separate income statement for each city reported.

A. Located Everywhere

Step 1. Average net book value of real and tangible personal property \$ _____

Gross annual rentals multiplied by 8 \$ _____

Total Step 1 \$ _____

Step 2. Gross receipts from sales made and work or services performed \$ _____

Step 3. Total wages, salaries, commissions and other compensation of all employees \$ _____

B. List city portion of the above 3 steps in spaces below and compute percentage of each appropriate city (B divided by A)

CITY	STEP 1	STEP 2	STEP 3	AVERAGE PERCENTAGE		TAXABLE INCOME
COLUMBUS	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>	<div>Adjusted net income from Line 3, Schedule X above.</div>	<div><div>\$ _____</div></div>
GROVE CITY	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>	<div><div>\$ _____</div></div>	<div><div>\$ _____</div></div>
GROVEPORT	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>	<div>Multiply this figure by the average percentage for each City in the space at the right.</div>	<div><div>\$ _____</div></div>
OBETZ	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>	<div>Determine average percentage by dividing total percentages by number of percentages used.</div>	<div><div>\$ _____</div></div>
CANAL WINCHESTER	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>	<div>The amounts of taxable income listed in the right-hand column are to be entered on Business Return (BR-25), Part A, Column C by the appropriate city.</div>	<div><div>\$ _____</div></div>
MARBLE CLIFF	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>	<div>NOTE: Step 3 must be completed regardless of profit or loss.</div>	<div><div>\$ _____</div></div>
BRICE	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>		<div><div>\$ _____</div></div>
LITHOPOLIS	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>		<div><div>\$ _____</div></div>
HARRISBURG	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>		<div><div>\$ _____</div></div>
EVERYWHERE ELSE	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>\$ _____</div><div>%</div></div>	<div><div>%</div></div>		<div><div>\$ _____</div></div>
					Total Adjusted Net Income	<div><div>\$ _____</div></div>

SCHEDULE E PARTNERSHIP K-1 INCOME (OR LOSS)

ATTACH ALL K-1'S

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
Partnership Name and Address (attach separate sheet, if necessary)	Federal I.D. No.	Partner's Percentage	Total Amount of K-1 Partnership Income (Loss) Everywhere	Total Amount of K-1 Partnership Income (Loss) Local	Total Amount Tax Withheld on Behalf of Partners Local
			\$	\$	\$
TOTAL			\$	\$	\$

TO: _____ SCHEDULE Z PART A, COLUMN F

NOTE: Remember to file your Declaration of Estimated Taxes (Form IT-21) for the current year. Phone (614) 645-7370. TDD (614) 645-6000.

SCHEDULE Z

USE THIS SCHEDULE TO ALLOCATE LOCAL K-1 INCOME OR LOSS AMONG JURISDICTIONS ADMINISTERED BY THE CITY.

City	PART I PARTNERSHIPS ONLY			PART II CORPORATIONS ONLY
	Investment Partnership Local K-1 Partnership Income (Loss)	Primary Partnership Apportioned Taxable Income (Loss)	Local Net Taxable Income (Loss)	Investment Partnership Local K-1 Partnership Income (Loss)
COLUMBUS				
GROVE CITY				
GROVEPORT				
OBETZ				
CANAL WINCHESTER				
MARBLE CLIFF				
BRICE				
LITHOPOLIS				
HARRISBURG				

FROM: _____ Sch. E, Col. 5 Sch. Y or X _____ Sch. E, Col. 5

TO: _____ Part A, Col. B _____ Part A, Col. B

BR-21

DECLARATION OF ESTIMATED CITY INCOME TAX
(ALSO SERVES AS VOUCHER #1)

FOR THE YEAR _____ BEGINNING _____ ENDING _____
NOTE: A penalty will be assessed to businesses who fail to file this form.

A DECLARATION OF ESTIMATED CITY INCOME TAX IS REQUIRED FOR ALL BUSINESS ENTITIES AND FOR ALL INDIVIDUALS WHOSE TAX IS NOT FULLY WITHHELD (SEE INSTRUCTIONS). IF YOU DID NOT RECEIVE VOUCHERS #2, #3 AND #4 WITH THIS FORM, CALL (614) 645-7370 AND REQUEST FORM BR-18. TDD (614) 645-6000.

Check the appropriate box if:
AMENDED tax year ☐

1- CITY OR CITIES OF EMPLOYMENT/INCOME:	5- CITY OF RESIDENCE:
2- 6-	TRADE NAME:
3- 7-	NATURE OF BUSINESS:
4- 8-	CURRENT EMPLOYER'S NAME AND ADDRESS:
SOCIAL SECURITY /FID NUMBER:	LIST OTHER EMPLOYER(S) OR BUSINESS(ES) AND ADDRESS(ES):
	DID YOU FILE A CITY INCOME TAX RETURN FOR THE PREVIOUS YEAR? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, FROM WHAT ADDRESS?

Column A CITY	C O D E	Column B ESTIMATED INCOME FROM WAGES, SALARIES, COMMISSIONS ETC.	Column C ESTIMATED INCOME FROM NET PROFITS, RENTS AND OTHER TAXABLE INCOME	Column D TOTAL NET ESTIMATED INCOME	TAX RATE	Column E ESTIMATED TAX DUE	Column F LESS TAX WITHHELD (W-2) OR PAID TO CITY WHERE INCOME WILL BE EARNED	Column G ESTIMATED NET TAX DUE (MUST EQUAL COLUMN 5 MINUS COLUMN 6)
COLUMBUS	01				2.0%			
GROVE CITY	06				2.0%			
GROVEPORT	09				2.0%			
OBETZ	10				2.0%			
CANAL WINCHESTER	11				2.0%			
MARBLE CLIFF	13				2.0%			
BRICE	14				1.0%			
LITHOPOLIS	15				1.0%		*	
HARRISBURG	16				1.0%		*	
ALTERNATE CITY								

*NOTE: RESIDENTS OF HARRISBURG AND LITHOPOLIS MAY ONLY SHOW CREDIT FOR TAXES TO BE WITHHELD TO THEIR RESIDENT CITY (COLUMN 6).

1. TOTAL NET ESTIMATED TAX DUE (MUST EQUAL THE TOTAL OF COLUMN G).....

2. LESS: OVERPAYMENT CREDITS FROM PREVIOUS YEAR RETURN.....

3. CREDIT PREVIOUS DECLARATION PAYMENTS (IF AN AMENDED DECLARATION)

3A. TOTAL CREDITS (ADD LINES 2 AND 3).....

4. UNPAID BALANCE DUE (SUBTRACT LINE 3A FROM LINE 1).....

5. LESS: AMOUNT PAID WITH THIS DECLARATION (ATTACH CHECK OR MONEY ORDER) _____
DUE ON OR BEFORE APRIL 15TH - (A MINIMUM 25% OF LINE 1 DUE)

6. ESTIMATED TAX BALANCE PAYABLE (PAYABLE IN EQUAL INSTALLMENTS FOR EACH QUARTER) USE FORM BR-18.....

1 \$

2 \$

3 \$

3A \$

4 \$

5 \$

6 \$ (June, September & December)

I declare that this declaration has been examined by me and to the best of my knowledge and belief is a true, correct and complete declaration of estimated income subject to city income tax for the period stated above.

Signature of Taxpayer: _____ Date: _____

Signature of Taxpayer: _____ Date: _____

NOTE: DO NOT SEND CASH THROUGH U.S. MAIL

Make checks payable to: City Treasurer
Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

Mail to: _____

Form BR-21(Rev. 10/02)

SERVES AS VOUCHER #1

- OFFICE USE ONLY -

TEAR ALONG THIS ↑ PERFORATION AND RETAIN BOTTOM PORTION ↑ FOR YOUR TAX RECORDS

DECLARATION OF ESTIMATED CITY INCOME TAX FOR THE YEAR _____

1. TOTAL NET ESTIMATED TAX DUE (TOTAL OF COLUMN G).....

2. LESS: OVERPAYMENT CREDITS FROM PREVIOUS YEAR RETURN.....

3. CREDIT PREVIOUS DECLARATION PAYMENTS (IF AN AMENDED DECLARATION)

3A. TOTAL CREDITS (ADD LINES 2 AND 3).....

4. UNPAID BALANCE DUE (SUBTRACT LINE 3A FROM LINE 1).....

5. LESS: AMOUNT PAID WITH THIS DECLARATION (ATTACH CHECK OR MONEY ORDER) _____
DUE ON OR BEFORE APRIL 15TH - (A MINIMUM 25% OF LINE 1 DUE)

6. ESTIMATED TAX BALANCE PAYABLE (PAYABLE IN EQUAL INSTALLMENTS FOR EACH QUARTER) USE FORM BR-18.....

1 \$

2 \$

3 \$

3A \$

4 \$

5 \$

6 \$ (June, September & December)

Our web address is: www.columbus-tax.net

Form BR-21(Rev. 10/02)

BR-18**QUARTERLY STATEMENT
OF ESTIMATED INCOME TAX DUE**

SOCIAL SECURITY/FID NUMBER Tax Year

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PAYMENT DUE ON #

DECEMBER 15	4
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FORM BR-18/Q-1 Rev. 10/02

Make checks payable to:
Mail to:

City Treasurer
Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158
Note: DO NOT SEND CASH THROUGH U.S. MAIL
Our web address is: www.columbustax.net

☐ Check here if you have previously filed an amended declaration of estimated tax for the current tax year.
VOUCHER 4 - (CALENDAR YEAR - DUE DECEMBER 15)

If fiscal year taxpayer, see instructions. Estimated tax (or amended estimate tax) for the year ending _____ (month & year) \$ _____	Overpayment for last year credited to estimated tax for this year. \$ _____
1. Amount of this installment..... →	\$ _____
2. Amount of unused overpayment credit If any applied to this installment..... →	\$ _____
3. Amount of this installment payment (Line 1 less Line 2)..... →	\$ _____

If you determine that an amended declaration is necessary with this payment, please
call (614) 645-7370 to request the appropriate form (Form BR-21).

BR-18**QUARTERLY STATEMENT
OF ESTIMATED INCOME TAX DUE**

SOCIAL SECURITY/FID NUMBER Tax Year

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PAYMENT DUE ON #

SEPTEMBER 15	3
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FORM BR-18/Q-1 Rev. 10/02

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Columbus Income Tax Division
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Columbus, Ohio 43218-2158
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☐ Check here if you have previously filed an amended declaration of estimated tax for the current tax year.
VOUCHER 3 - (CALENDAR YEAR - DUE SEPTEMBER 15)

If fiscal year taxpayer, see instructions. Estimated tax (or amended estimate tax) for the year ending _____ (month & year) \$ _____	Overpayment for last year credited to estimated tax for this year. \$ _____
1. Amount of this installment..... →	\$ _____
2. Amount of unused overpayment credit If any applied to this installment..... →	\$ _____
3. Amount of this installment payment (Line 1 less Line 2)..... →	\$ _____

If you determine that an amended declaration is necessary with this payment, please
call (614) 645-7370 to request the appropriate form (Form BR-21).

BR-18**QUARTERLY STATEMENT
OF ESTIMATED INCOME TAX DUE**

SOCIAL SECURITY/FID NUMBER Tax Year

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PAYMENT DUE ON #

JUNE 15	2
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FORM BR-18/Q-1 Rev. 10/02

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Columbus, Ohio 43218-2158
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Our web address is: www.columbustax.net

☐ Check here if you have previously filed an amended declaration of estimated tax for the current tax year.
VOUCHER 2 - (CALENDAR YEAR - DUE JUNE 15)

If fiscal year taxpayer, see instructions. Estimated tax (or amended estimate tax) for the year ending _____ (month & year) \$ _____	Overpayment for last year credited to estimated tax for this year. \$ _____
1. Amount of this installment..... →	\$ _____
2. Amount of unused overpayment credit If any applied to this installment..... →	\$ _____
3. Amount of this installment payment (Line 1 less Line 2)..... →	\$ _____

If you determine that an amended declaration is necessary with this payment, please
call (614) 645-7370 to request the appropriate form (Form BR-21).